Amendments to the Claims:

All claims have been amended herein. Claim 23 is canceled without prejudice or disclaimer. Please note that all claims currently pending and under consideration in the referenced application are shown below. Please enter these claims as amended. This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

1. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a first dielectric layer upon saidthe oxide layer;

selectively removing saidthe first dielectric layer to expose saidthe oxide layer at a plurality of areas;

- forming a second dielectric layer over <u>saidthe</u> oxide layer and <u>saidthe</u> first dielectric layer, wherein <u>saidthe</u> forming a second dielectric layer includes forming a second dielectric layer over and in contact with the exposed oxide layer at <u>saidthe</u> plurality of areas;
- selectively removing saidthe second dielectric layer to form a plurality of spacers from saidthe second dielectric layer, wherein each said spacer is situated upon saidthe oxide layer, is in contact with saidthe first dielectric layer, and is adjacent to an area of saidthe plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer into saidthe semiconductor substrate, wherein each said isolation trench is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas, and wherein each isolation trench has a top edge;

forming a liner upon a sidewall of each-said isolation trench;

- filling each-said isolation trench with a conformal layer, saidthe conformal layer extending above saidthe oxide layer in contact with a corresponding pair of saidthe spacers, wherein saidthe filling is performed by depositing saidthe conformal layer, and saidthe depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and over saidthe first dielectric layer so as to define an upper surface contour of the conformal layer; and
- directly planarizing the conformal layer beginning with the upper surface contour of the conformal layer and extending at least to the first dielectric layer and each said spacer to form therefrom an upper surface for each said isolation trench that is co-planar to the other upper surfaces;

wherein the conformal layer comprises a material that is electrically insulative and extends continuously between and within saidthe plurality of isolation trenches.

2. (Canceled).

- 3. (Currently Amended) A method The method according to Claim 1, wherein saidthe liner is a thermally grown oxide of saidthe semiconductor substrate.
- 4. (Currently Amended) A method The method according to Claim 1, wherein forming said the liner upon said the sidewall of said the isolation trench comprises deposition of a composition of matter.
- 5. (Currently Amended) A method The method according to Claim 1, further comprising forming a doped region below the termination of each saidthe isolation trench within saidthe semiconductor substrate.

- 6. (Currently Amended) A method The method according to Claim 1, wherein saidthe upper surface for each saidthe isolation trench is formed by chemical mechanical planarization.
- 7. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a first dielectric layer upon saidthe oxide layer;

selectively removing saidthe first dielectric layer to expose saidthe oxide layer at a plurality of areas;

- forming a second dielectric layer over <u>saidthe</u> oxide layer and <u>saidthe</u> first dielectric layer, wherein <u>saidthe</u> forming a second dielectric layer includes forming a second dielectric layer on and in contact with the exposed oxide layer at <u>saidthe</u> plurality of areas;
- selectively removing saidthe second dielectric layer to form a plurality of spacers from saidthe second dielectric layer, wherein each saidthe spacer is situated upon saidthe oxide layer, is in contact with saidthe first dielectric layer, and is adjacent to an area of saidthe plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer into saidthe semiconductor substrate, wherein each said isolation trench is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas, and wherein each isolation trench has an edge;

rounding the top edge of each of saidthe isolation trenches;

filling each said isolation trench with a conformal layer, saidthe conformal layer extending above saidthe oxide layer in contact with a corresponding pair of saidthe spacers, wherein said filling is performed by depositing saidthe conformal layer and said depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and over saidthe first dielectric layer to a first thickness of the conformal layer relative to saidthe spacers and saidthe first dielectric layer;

- planarizing the first thickness of the conformal layer to a second reduced thickness <u>in a single-step</u> to form therefrom an upper surface for each said isolation trench that is co planar to the other upper surfaces, wherein:
- the conformal layer comprises a material that is electrically insulative and extends continuously between and within saidthe plurality of isolation trenches;
- saidthe conformal layer and saidthe spacers form saidthe upper surface for each said isolation trench, each saidthe upper surface being formed from saidthe conformal layer and saidthe spacer and being situated above saidthe oxide layer; and
- saidthe first dielectric layer is in contact with at least a pair of saidthe spacers and saidthe oxide layer.
- 8. (Currently Amended) A method The method according to Claim 7, further comprising: removing saidthe oxide layer upon a portion of a surface of saidthe semiconductor substrate; and forming a gate oxide layer upon saidthe portion of saidthe surface of saidthe semiconductor substrate.
- 9. (Currently Amended) A method according to Claim 7, further comprising wherein said upper surface for each said isolation trench is formed in an etch process-removing the first dielectric layer using an etch recipe that etches saidthe first dielectric layer faster than saidthe conformal layer and said-the spacers by a ratio in a range from about 1:1 to about 2:1.
- 10. (Currently Amended) A method The method according to Claim 9, wherein saidthe ratio is in a range from about 1.3:1 to about 1.7:1.

11. (Currently Amended) A method The method according to Claim 7, wherein saidthe upper surface for each saidthe isolation trench is formed by the steps comprising:

chemical mechanical planarization, wherein saidthe conformal layer, saidthe spacers, and saidthe first dielectric layer form a planar first upper surface; and

an etch that forms a second upper surface, saidthe second upper surface being situated above saidthe pad oxide layer.

- 12. (Currently Amended) A-method The method according to Claim 11, wherein said the etch uses an etch recipe that etches said the first dielectric layer faster than said conformal layer and said spacers by a ratio in a range from about 1:1 to about 2:1.
- 13. (Currently Amended) A method The method according to Claim 12, wherein saidthe ratio is in a range from about 1.3:1 to about 1.7:1.
- 14. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a silicon nitride layer upon saidthe oxide layer;

selectively removing saidthe silicon nitride layer to expose saidthe oxide layer at a plurality of areas;

forming a first silicon dioxide layer over saidthe oxide layer and over saidthe silicon nitride layer, wherein said forming a first silicon dioxide layer includes forming a first silicon dioxide layer on and in contact with the exposed oxide layer at saidthe plurality of areas;

- selectively removing saidthe first silicon dioxide layer to form a plurality of spacers from saidthe first silicon dioxide layer, wherein each said spacer is situated upon saidthe oxide layer, is contact with saidthe silicon nitride layer, and is adjacent to an area of saidthe plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer into and terminating within saidthe semiconductor substrate, wherein each said isolation trench is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas, and wherein each isolation trench has a top edge;
- forming a corresponding electrically active region below the termination of each said isolation trench within saidthe semiconductor substrate;
- forming a liner upon a sidewall of each said isolation trench, saidthe liner being confined preferentially within each said isolation trench and extending from an interface thereof with saidthe oxide layer to the termination of saidthe isolation trench within saidthe semiconductor substrate;
- filling each said isolation trench with a conformal second silicon dioxide layer, saidthe conformal second silicon dioxide layer within each said isolation trench extending above saidthe oxide layer in contact with the corresponding pair of saidthe spacers, wherein said filling is performed by depositing saidthe conformal second silicon dioxide layer, and said depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and saidthe silicon nitride layer; and
- selectively removing saidthe conformal second silicon dioxide layer and saidthe spacers to form an upper surface for each said isolation trench that is co-planar to the other said upper surfaces and being situated above saidthe pad oxide layer, wherein a material that is electrically insulative extends continuously between and within saidthe plurality of isolation trenches, and wherein said selectively removing is performed directly on the conformal second silicon dioxide layer and in the absence of masking the conformal second silicon dioxide layer over each said isolation trench.

- 15. (Currently Amended) A method The method according to Claim 14, wherein saidthe a liner is a thermally grown oxide of saidthe semiconductor substrate.
- 16. (Currently Amended) A method The method according to Claim 14, wherein saidthe liner is composed of silicon nitride.
- 17. (Currently Amended) A method The method according to Claim 15, further comprising:

removing saidthe oxide layer upon a portion of a surface of saidthe semiconductor substrate; and forming a gate oxide layer upon saidthe portion of saidthe surface of saidthe semiconductor substrate.

18. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a polysilicon layer upon saidthe oxide layer;

forming a first dielectric layer upon saidthe polysilicon layer;

selectively removing saidthe first dielectric layer and saidthe polysilicon layer to expose saidthe oxide layer at a plurality of areas;

forming a second dielectric layer conformally over saidthe oxide layer, saidthe polysilicon layer, and saidthe first dielectric layer, wherein saidthe forming a second dielectric layer includes forming a second dielectric layer on and in contact with the exposed oxide layer at saidthe plurality of areas;

- selectively removing saidthe second dielectric layer to form a plurality of spacers from saidthe second dielectric layer, wherein each saidthe spacer is upon saidthe oxide layer, is in contact with both saidthe polysilicon layer and saidthe first dielectric layer, and is adjacent to an area of saidthe plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer and from top edges into and terminating within saidthe semiconductor substrate, wherein each said isolation trench is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas;

rounding the top edges of each of saidthe isolation trenches;

- filling each said isolation trench with a conformal third layer, saidthe conformal third layer extending above saidthe oxide layer in contact with a corresponding pair of saidthe spacers, wherein said filling is performed by depositing saidthe conformal third layer, and said depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and over saidthe first dielectric layer;
- planarizing the conformal third layer to form therefrom an upper surface for each said isolation trench that is co-planar to the other said upper surfaces comprising directly planarizing the conformal third layer and each of the spacers to form therefrom the co-planar upper surfaces in the absence of masking the conformal third layer over each of the isolation trenches;
- wherein a material that is electrically insulative extends continuously between and within saidthe plurality of isolation trenches;
- wherein planarizing the conformal third layer to form therefrom said upper surface for each said isolation trench that is co-planar to the other said upper surfaces further comprises planarizing said conformal third layer and each-said spacer to form therefrom said co-planar upper surfaces, and said planarizing the conformal third layer is performed in the absence of masking the conformal third layer over each of said isolation trenches; and
- wherein the microelectronic structure is defined at least in part by the plurality of spacers, the conformal third layer, and the plurality of isolation trenches.

- 19. (Currently Amended) A method The method according to Claim 18, wherein saidthe upper surface for each saidthe isolation trench is formed by chemical mechanical planarization.
- 20. (Currently Amended) A-method The method according to Claim 18, further comprising forming a doped region below the termination of each saidthe isolation trench within saidthe semiconductor substrate.
- 21. (Currently Amended) A method The method according to Claim 18, further comprising, prior to filling each saidthe isolation trench with saidthe conformal third layer, forming a liner upon a sidewall of each saidthe isolation trench, saidthe liner being confined preferentially within each saidthe isolation trench and extending from an interface thereof with saidthe oxide layer to the termination of saidthe isolation trench within saidthe semiconductor substrate, and wherein saidthe conformal third layer is composed of an electrically insulative material.
- 22. (Currently Amended) A method The method according to Claim 21, wherein saidthe liner is a thermally grown oxide of saidthe semiconductor substrate.
 - 23. (Canceled).

24. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a polysilicon layer upon saidthe oxide layer;

forming a first dielectric layer upon saidthe polysilicon layer;

selectively removing saidthe first dielectric layer and saidthe polysilicon layer to expose saidthe oxide layer at a plurality of areas;

- forming a second dielectric layer conformally over saidthe oxide layer, saidthe polysilicon layer, and saidthe first dielectric layer, wherein said forming a second dielectric layer includes forming a second dielectric layer on and in contact with the exposed oxide layer at saidthe plurality of areas;
- selectively removing saidthe second dielectric layer to form a plurality of spacers from saidthe second dielectric layer, wherein each said spacer is upon saidthe oxide layer, is in contact with both saidthe polysilicon layer and saidthe first dielectric layer, and is adjacent to an area of sad plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer and from top edges into and terminating within saidthe semiconductor substrate, wherein each said-isolation trench of the plurality of isolation trenches is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas;

rounding the top edges of each of said isolation trench of the plurality of isolation trenches;

filling each said isolation trench of the plurality of isolation trenches with a conformal third layer, saidthe conformal third layer having a top surface and extending above saidthe oxide layer in contact with a corresponding pair of saidthe spacers, wherein said filling is performed by depositing saidthe conformal third layer, and said depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and over saidthe first dielectric layer;

- planarizing the conformal third layer to form therefrom an upper surface for each said isolation trench of the plurality of isolation trenches that is co-planar to the other said upper surfaces, wherein said planarizing the conformal third layer is performed directly on the top surface of the conformal third layer in the absence of masking the conformal third layer over each of saidthe isolation trenches;
- wherein the conformal third layer is an electrically insulative material that extends continuously between and within saidthe plurality of isolation trenches;
- wherein saidthe upper surface for each said isolation trench of the plurality of isolation trenches is formed from saidthe conformal third layer, saidthe spacers, and saidthe first dielectric layer; and
- wherein the microelectronic structure is defined at least in part by the plurality of spacers, the conformal third layer, and the plurality of isolation trenches.
- 25. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a polysilicon layer upon saidthe oxide layer;

forming a first dielectric layer upon saidthe polysilicon layer;

- selectively removing saidthe first dielectric layer and saidthe polysilicon layer to expose saidthe oxide layer at a plurality of areas;
- forming a second dielectric layer conformally over saidthe oxide layer, saidthe polysilicon layer, and saidthe first dielectric layer, wherein saidthe forming a second dielectric layer includes forming a second dielectric layer on and in contact with the exposed oxide layer at saidthe plurality of areas;

- selectively removing saidthe second dielectric layer to form a plurality of spacers from saidthe second dielectric layer, wherein each said spacer of the plurality of spacers is upon saidthe oxide layer, is in contact with both saidthe polysilicon layer and saidthe first dielectric layer, and is adjacent to an area of saidthe plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer and from top edges into and terminating within saidthe semiconductor substrate, wherein each said isolation trench of the plurality of isolation trenches is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas;

rounding the top edges of each of saidthe isolation trenches;

- filling each said isolation trench with a conformal third layer, saidthe conformal third layer having a top surface and extending above saidthe oxide layer in contact with a corresponding pair of saidthe spacers, wherein said filling is performed by depositing saidthe conformal third layer, and said depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and over saidthe first dielectric layer;
- planarizing the conformal third layer to form therefrom an upper surface for each said isolation trench that is co-planar to the other saidthe upper surfaces, wherein said planarizing the conformal third layer is performed directly on the top surface of the conformal third layer and in the absence of masking the conformal third layer over each of saidthe plurality of isolation trenches;

exposing saidthe oxide layer upon a portion of a surface of saidthe semiconductor substrate;

- forming a gate oxide layer upon saidthe portion of saidthe surface of saidthe semiconductor substrate;
- forming between said the plurality of isolation trenches, and confined in the space therebetween, a layer composed of polysilicon upon saidthe oxide layer in contact with a pair of saidthe spacers; and

selectively removing saidthe third layer, saidthe spacers and saidthe layer composed of polysilicon to form a portion of at least one of saidthe upper surfaces;

wherein a material that is electrically insulative extends continuously between and within saidthe plurality of isolation trenches.

26. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming an oxide layer upon a semiconductor substrate;

forming a polysilicon layer upon saidthe oxide layer;

forming a first dielectric layer upon saidthe polysilicon layer;

selectively removing saidthe first dielectric layer and saidthe polysilicon layer to expose saidthe oxide layer at a plurality of areas;

forming a second dielectric layer conformally over saidthe oxide layer, saidthe polysilicon layer, and saidthe first dielectric layer, wherein saidthe forming a second dielectric layer includes forming a second dielectric layer on and in contact with the exposed oxide layer at saidthe plurality of areas;

selectively removing saidthe second dielectric layer to form a plurality of spacers from saidthe second dielectric layer, wherein each said spacer of the plurality of spacers is upon saidthe oxide layer, is in contact with both saidthe polysilicon layer and saidthe first dielectric layer, and is adjacent to an area of saidthe plurality of areas;

forming a plurality of isolation trenches extending below saidthe oxide layer and from top edges into and terminating within saidthe semiconductor substrate, wherein each said isolation trench of the plurality of isolation trenches is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas;

rounding the top edges of each isolation trench of saidthe plurality of isolation trenches;

- filling each said isolation trench with a conformal third layer, said the conformal third layer extending above said the oxide layer in contact with a corresponding pair of said the spacers, wherein said-filling is performed by depositing said the conformal third layer, and said depositing is carried out to the extent of filling each said isolation trench and extending over said the spacers and over said the first dielectric layer;
- planarizing the conformal third layer <u>in a single-step</u> by an etch using an etch recipe that etches said the <u>conformal third layer and the spacers faster than the</u> first dielectric <u>layer faster</u> than said conformal third layer and said spacers by a ratio in a range from of about 1:1 to about 2:1 to form therefrom an upper surface for each said isolation trench that is coplanar to the other said upper surfaces, wherein said planarizing the conformal third layer is performed in the absence of masking the conformal third layer over each of saidthe isolation trenches;
- wherein a material that is electrically insulative extends continuously between and within saidthe plurality of isolation trenches; and
- wherein the microelectronic structure is defined at least in part by the plurality of spacers, the conformal third layer, and the plurality of isolation trenches.
- 27. (Currently Amended) A method according to Claim 26, wherein saidthe ratio is in a range from about 1.3:1 to about 1.7:1.

28-30 (Canceled).

31. (Currently Amended) A method of forming a microelectronic structure, the method comprising:

forming a pad oxide layer upon a semiconductor substrate;

forming a polysilicon layer upon saidthe oxide layer;

forming a silicon nitride layer upon saidthe polysilicon layer;

- selectively removing saidthe silicon nitride layer and saidthe polysilicon layer to expose saidthe oxide layer at a plurality of areas;
- forming a first silicon dioxide layer over saidthe oxide layer and over saidthe silicon nitride layer, wherein saidthe forming a first silicon dioxide layer includes forming a first silicon dioxide layer on and in contact with the exposed oxide layer at saidthe plurality of areas;
- selectively removing saidthe first silicon dioxide layer to form a plurality of spacers from saidthe first silicon dioxide layer, wherein each said spacer of the plurality of spacers is situated upon saidthe oxide layer, is in contact with saidthe silicon nitride layer and saidthe polysilicon layer, and is adjacent to an area of saidthe plurality of areas;
- forming a plurality of isolation trenches extending below saidthe oxide layer and from top edges into and terminating within saidthe semiconductor substrate, wherein each said-isolation trench of the plurality of isolation trenches is adjacent to and below a pair of saidthe spacers and is situated at a corresponding area of saidthe plurality of areas;
- forming a corresponding doped region below the termination of each said isolation trench within saidthe semiconductor substrate;
- forming a liner upon a sidewall of each said isolation trench, each said liner extending from an interface thereof with saidthe oxide layer to the termination of saidthe isolation trench within saidthe semiconductor substrate;

rounding the top edges of saidthe isolation trenches;

- filling each said isolation trench with a conformal second layer, saidthe second layer extending above saidthe oxide layer in contact with a corresponding pair of saidthe spacers, wherein said filling is performed by depositing saidthe conformal second layer, and said depositing is carried out to the extent of filling each said isolation trench and extending over saidthe spacers and over saidthe silicon nitride layer; and
- planarizing saidthe conformal second layer and each of saidthe spacers to form therefrom an upper surface for each said isolation trench that is co-planar to the other said upper surfaces and is situated above saidthe oxide layer, wherein said planarizing is performed in a single-step and in the absence of masking the conformal second layer over each of saidthe isolation trenches;

wherein a material that is electrically insulative extends continuously between and within saidthe plurality of isolation trenches.

- 32. (Currently Amended) A-method The method according to Claim 31, wherein each saidthe liner is a thermally grown oxide of saidthe semiconductor substrate, and wherein saidthe conformal second layer is composed of an electrically insulative material.
- 33. (Currently Amended) A method The method according to Claim 31, wherein each saidthe liner is composed of silicon nitride, and wherein saidthe conformal second layer is composed of an electrically insulative material.

34. (Currently Amended) A-method The method according to Claim 31, further comprising:

exposing saidthe oxide layer upon a portion of a surface of saidthe semiconductor substrate;

forming a gate oxide layer upon saidthe portion of saidthe surface of saidthe semiconductor substrate:

forming between saidsaid the plurality of isolation trenches, and confined in the space therebetween, a layer composed of polysilicon upon saidthe gate oxide layer in contact with a pair of saidthe spacers, and

selectively removing saidthe layer composed of polysilicon to form a portion of at least one of saidthe upper surfaces.

35. (Currently Amended) A method for forming a microelectronic structure, the method comprising:

providing a semiconductor substrate having a top surface with an oxide layer thereon;

forming a polysilicon layer upon saidthe oxide layer;

forming a first layer upon saidthe polysilicon layer;

selectively removing saidthe first layer and saidthe polysilicon layer to expose saidthe oxide layer at a plurality of areas;

forming a plurality of isolation trenches through the exposed oxide layer at saidthe plurality of areas, wherein an electrically insulative material extends continuously between and within saidthe plurality of isolation trenches, each said isolation trench:

having a spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer and saidthe polysilicon layer;

extending from an opening thereto at the top surface of saidthe semiconductor substrate and below saidthe oxide layer into and terminating within saidthe semiconductor substrate adjacent to and below saidthe spacer;

having a second layer <u>including a top surface and filling saidthe</u> isolation trench and extending above <u>saidthe</u> oxide layer in contact with <u>saidthe</u> spacer, wherein <u>said</u> filling is performed by depositing <u>saidthe</u> second layer, and <u>said</u> depositing is carried out to the extent of filling each <u>said</u> isolation trench and extending over <u>saidthe</u> spacer and over <u>saidthe</u> first layer;

having a top edge and saidthe top edge being rounded; and

having a planar upper surface formed from saidthe second layer and saidthe spacer and being situated above saidthe oxide layer, wherein saidthe planar upper surface is formed by planarizing the top surface of the second layer in the absence of masking saidthe second layer over each of saidthe isolation trenches; and

wherein the microelectronic structure is defined at least in part by the plurality of spacers, the second layer, and the plurality of isolation trenches.

doping the semiconductor substrate with a dopant having a first conductivity type;

doping the semiconductor substrate below each—said isolation trench with a dopant having a second conductivity type opposite the first conductivity type to form a doped trench bottom that is below and in contact with a respective one of each saidthe isolation trench.

36. (Currently Amended) The method as defined in Claim 35, further comprising:

37. (Currently Amended) The method as defined in Claim 36, wherein the doped trench bottom has a width, each said isolation trench has a width, and the width of each said doped trench bottom is greater than the width of the respective isolation trench.

38. (Currently Amended) A method for forming a microelectronic structure, the method comprising:

providing a semiconductor substrate having a top surface with an oxide layer thereon;

forming a first layer upon saidthe oxide layer;

selectively removing saidthe first layer to expose saidthe oxide layer at a plurality of areas;

forming a plurality of isolation trenches through the oxide layer at saidthe plurality of areas, wherein an electrically insulative material extends continuously between and within saidthe plurality of isolation trenches, each said isolation trench:

having a spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer;

extending from an opening thereto at the top surface of saidthe semiconductor substrate and below saidthe oxide layer into and terminating within saidthe semiconductor substrate adjacent to and below saidthe spacer;

having a second layer filling saidthe isolation trench and extending above saidthe oxide layer in contact with saidthe spacer, wherein saidthe filling is performed by depositing saidthe second layer, and saidthe depositing is carried out to the extent of filling each saidthe isolation trench and extending over saidthe spacer and over saidthe first layer;

having a top edge and saidthe top edge being rounded; and

having a planar upper surface formed from saidthe second layer and saidthe spacer and being situated above saidthe oxide layer, wherein saidthe planar upper surface is formed by directly planarizing the second layer in the absence of masking saidthe second layer over each of saidthe isolation trenches; and

wherein the microelectronic structure is defined at least in part by the plurality of spacers, the second layer, and the plurality of isolation trenches.

- 39. (Currently Amended) The method as defined in Claim 38, further comprising:

 doping the semiconductor substrate with a dopant having a first conductivity type; and

 doping the semiconductor substrate below each said isolation trench with a dopant having a
 second conductivity type opposite the first conductivity type to form a doped trench
 bottom that is below and in contact with a respective one of saidthe isolation trenches.
- 40. (Currently Amended) The method as defined in Claim 39, wherein: the doped trench bottom has a width;

each said isolation trench has a width; and the width of each said doped trench bottom is greater than the width of the respective isolation trench.

- 41. (Canceled).
- 42. (Currently Amended) A method for forming a microelectronic structure, the method comprising:

providing a semiconductor substrate having a top surface with an oxide layer thereon;

forming a polysilicon layer upon saidthe oxide layer; forming a first layer upon saidthe polysilicon layer;

forming a first isolation structure including:

a first spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer and saidthe polysilicon layer;

- a first isolation trench extending from an opening thereto at top edges at the top surface of saidthe semiconductor substrate and below saidthe oxide layer into and terminating within saidthe semiconductor substrate adjacent to and below saidthe first spacer, wherein saidthe first spacer is situated on a side of saidthe first isolation trench, and wherein saidthe first isolation trench has a top edge that is rounded; and
- a second spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer and saidthe polysilicon layer, saidthe second spacer being situated on a side of saidthe first isolation trench opposite the side of saidthe first spacer;

forming a second isolation structure including:

- a first spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer and saidthe polysilicon layer;
- a first isolation trench extending from an opening thereto at top edges at the top surface of saidthe semiconductor substrate and below saidthe oxide layer into and terminating within saidthe semiconductor substrate adjacent to and below saidthe first spacer of saidthe second isolation structure, wherein saidthe first spacer of saidthe second isolation structure is situated on a side of saidthe first isolation trench, and wherein saidthe first isolation trench in saidthe second isolation structure has a top edge that is curved; and
- a second spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer and saidthe polysilicon layer, saidthe second spacer of saidthe second isolation structure being situated on a side of saidthe first isolation trench opposite the side of saidthe first spacer of saidthe second isolation structure;

rounding the top edges of saidthe isolation trenches;

forming an active area located within saidthe semiconductor substrate between saidthe first and second isolation structures;

forming a conformal second layer, composed of an electrically insulative material, filling saidthe first and second isolation trenches and extending continuously therebetween and above saidthe oxide layer in contact with saidthe first and second spacers of saidthe respective first and second isolation structures, wherein said filling is performed by depositing saidthe conformal second layer, and said depositing is carried out to the extent of filling each of saidthe isolation trenches and extending over saidthe spacers and over saidthe first layer; and

forming with a single etch recipe in the absence of a mask a planar upper surface from saidthe conformal second layer and saidthe first and second spacers of saidthe respective first and second isolation structures, and being situated above saidthe oxide layer;

wherein the microelectronic structure is defined at least in part by the active area, the second layer, and the first and second isolation trenches.

43. (Currently Amended) A method for forming a microelectronic structure, the method comprising:

providing a semiconductor substrate having a top surface with an oxide layer thereon;

forming a first layer upon saidthe oxide layer;

forming a first isolation structure including:

- a first spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer;
- a first isolation trench extending from an opening thereto at the top surface of saidthe semiconductor substrate and below saidthe oxide layer into and terminating within saidthe semiconductor substrate adjacent to and below saidthe first spacer, wherein saidthe first spacer is situated on a side of saidthe first isolation trench, and wherein saidthe first isolation trench has a top edge that is rounded; and

a second spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer, saidthe second spacer being situated on a side of saidthe first isolation trench opposite the side of saidthe first spacer;

forming a second isolation structure including:

- a first spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer;
- a first isolation trench extending below saidthe oxide layer into and terminating within saidthe semiconductor substrate adjacent to and below saidthe first spacer of saidthe second isolation structure, wherein saidthe first spacer of saidthe second isolation structure is situated on a side of saidthe first isolation trench, and wherein saidthe first isolation trench in saidthe second isolation structure has a top edge that is rounded; and
- a second spacer composed of a dielectric material upon saidthe oxide layer in contact with saidthe first layer, saidthe second spacer of saidthe second isolation structure being situated on a side of saidthe first isolation trench opposite the side of saidthe first spacer of saidthe second isolation structure;
- forming an active area located within saidthe semiconductor substrate between saidthe first and second isolation structures;
- forming a conformal second layer having a top surface, composed of an electrically insulative material, conformally filling saidthe first and second isolation trenches and extending continuously therebetween and above saidthe oxide layer in contact with saidthe first and second spacers of saidthe respective first and second isolation structures, wherein-said filling is performed by depositing saidthe conformal second layer, and said-depositing is carried out to the extent of filling each of saidthe isolation trenches and extending over saidthe spacers and over saidthe first layer; and

planarizing the conformal second layer and saidthe first and second spacers of saidthe respective first and second isolation structures to form a planar upper surface from saidthe conformal second layer and saidthe first and second spacers of saidthe respective first and second isolation structures, and being situated above saidthe oxide layer, wherein saidthe planarizing is performed directly on the top surface of the conformal second layer in the absence of masking the conformal second layer over each of saidthe isolation trenches, and wherein the microelectronic structure is defined at least in part by the active area, the conformal second layer, and the first and second isolation trenches.